

Exhibits
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Excessive/Misclassified Claims

Name and Address of Claimant	Claim #	Claim Amount	Reduce and reclassify claim to	Reason
Steven Grabell c/o Ashely Chan, Esq. Hangley Aronchick Segal & Pudlin 20 Brace Road, Suite 201 Cherry Hill, NJ 08034-2634	641*	1,981,275.00 general unsecured*	1,643,429.00 general unsecured	\$21,274 of the claim asserted for accrued vacation pay has been fully satisfied.
A Jerome Grossman c/o Klehr, Harrison, Harvey, Branzburg & Ellers 260 S. Broad Street Philadelphia, PA 19102	598	1,554,931.35 general unsecured	1,134,589.31 general unsecured	\$20,342.04 of interest sought as part of the claim under Subordinated Promissory Note dated December 30, 2003 was fully paid.
Paul Sorensen, Jr. 508 Leonard Lane Mullica Hill, NJ 08062	643	663,845.00 general unsecured	650,000.00 general unsecured	\$13,845.00 of the claim asserted for accrued vacation pay has been fully satisfied.
William Wetmore 795 Chelsea Glenn Road Clarksboro, NJ 08020	79	315,000.00 priority	300,000.00 general unsecured	claim seeks reimbursement of medical coverage of \$15,000 to which claimant is not entitled. Balance of claim not entitled to priority status.
Wharton Hardware & Supply Co. Transferee - Revenue Management Once University Plaza, Suite 312 Hackensack, NJ 076610	64	\$5,086.28	5,086.28 administrative claim	This claim was amended by claim 797 and classified as an administrative claim.
Custom Manufacturing Corp. Transferee - Liquidity Solutions Once University Plaza, Suite 312 Hackensack, NJ 076610	728	15,185.15	12,756.98 general unsecured	\$2,428.20 of this claim was classified as an administrative claim.
JA Cunningham Equipment, Inc Transferee - Liquidity Solutions Once University Plaza, Suite 312 Hackensack, NJ 076610	60	3,229.23	2,443.52 general unsecured	\$785.71 of this claim was classified as an administrative claim.
KGM Precision Corp. Transferee - Liquidity Solutions Once University Plaza, Suite 312 Hackensack, NJ 076610	725	4,682.00	4,114.00 general unsecured	\$785.71 of this claim was classified as an administrative claim.

* The Claim was filed in the amount of \$2,021,274.00, however by Consent Order dated March 25, 2009, it was reduced to \$1,981,275.00, with the Trust's right to file other objections fully reserved.